



RECORDS RETENTION AND DISPOSITION SCHEDULE

Auditor of State's Office

Agency: Auditor of State's Office		Division:	
ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION (This Retention Schedule is approved on a space-available basis)	RETENTION PERIOD
1	81-160	ABSTRACTS OF TAXABLE PROPERTY	TRANSFER electronic records annually to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles, in a format approved by Indiana Archives staff.
2	2007-131	EXPENDITURE RECORDS FOR COMPLETED TRANSACTIONS All expenditure documents submitted to the Auditor's office by state agencies for the purposes of auditing and approving agency payments. Records may exist in hard-copy only, or in electronic format (whether imaged, or born-digital) within the Peoplesoft Financials system. Retention based on IC 34-13-1-1, with one (1) additional year for administrative purposes.	After receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of any unsettled charges, IMAGE hard copies according to IARA imaging standards and DESTROY after verification of electronic records for completeness and legibility, or TRANSFER non-digitized hard copies to the RECORDS CENTER. DESTROY non-digitized hard copies in the RECORDS CENTER and DELETE all electronic records, after ten (10) years.
3	2007-132	AGENCY PAYROLL RECORDS - AUDITOR'S COPY The State Auditor's copy of any payroll records collected from state agencies, including those where the agency's copy falls under GRACC-1 on the General Retention Schedule.	TRANSFER to the RECORDS CENTER after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY in the RECORDS CENTER after an additional forty (40) years.
4	81-143	PAYROLL DEDUCTIONS This record is now a digital-only collection of payroll deduction data.	DELETE forty (40) years after the end of the fiscal year of creation, and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
5	81-147	TRIAL BALANCES REPORTS This born-digital record includes agency accounts and general ledgers.	DELETE electronic records after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
6	81-150	SOCIAL SECURITY FICA PRINTOUTS (FEDERAL INSURANCE CONTRIBUTION ACT) Retention based on 26 CFR 31.6001.1.	IMAGE according to IARA imaging standards on receipt, and DESTROY hard copies after verification of electronic records for completeness and legibility. DELETE electronic records after five (5) years.
7	81-151	1099-MISCELLANEOUS INCOME Retention based on 26 CFR 301.6511	IMAGE according to IARA imaging standards on receipt, and DESTROY hard copies after verification of electronic records for completeness and legibility. DELETE electronic records after seven (7) years.
8	81-153	FUND ACTIVITY DETAIL AND FOCAD REPORTS These are electronically-generated year-end reports.	At the end of the fiscal year of creation, TRANSFER one (1) copy of electronic records to the INDIANA ARCHIVES for permanent archival retention, in a format approved by Indiana Archives staff. DELETE agency copy of electronic records after ten (10) years.
9	81-156	LEVY AND GARNISHMENT LEDGER	TRANSFER to the RECORDS CENTER after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY in the RECORDS CENTER after an additional ten (10) years.
10	81-161	SETTLEMENT OF TAXES	TRANSFER electronic records annually to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles, in a format approved by Indiana Archives staff.

11	81-706	WIDOWS (WIDOWERS) AFFIDAVIT Affidavit for disposition of a state employee's estate.	IMAGE according to IARA imaging standards on receipt, and DESTROY hard copies after verification of electronic records for completeness and legibility. DELETE electronic records after six (6) years.
12	82-523	W-2 RECORDS The Office of the Auditor of State produces and maintains annual records of earnings of all state employees. These records are used to produce annual W-2 Statements of Earnings. Records are received and maintained in digital format.	DELETE electronic records forty (40) years after creation of employee W-2 statement.